

ORIGINAL

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

-----X  
In re: :  
W.R. GRACE & CO., *et al.*, :  
Debtors. :  
-----X

Chapter 11  
Case No. 01-01139 (JJF)  
Jointly Administered

Objections due by: 7/11/01 @ 4:00 p.m.  
Hearing Date: 7/19/01 @ noon

**RESPONSE OF SEALED AIR CORPORATION  
TO JOINT MOTION OF ASBESTOS PROPERTY  
DAMAGE AND ASBESTOS PERSONAL INJURY CLAIMANTS FOR  
AUTHORITY TO PROSECUTE FRAUDULENT TRANSFER CLAIMS**

Sealed Air Corporation files this response to the joint motion of the Asbestos Property Damage and Asbestos Personal Injury Committees for authority to prosecute certain fraudulent transfer claims on behalf of the Debtors' estates. As set forth below, Sealed Air presently takes no position as to whether fraudulent transfer claims should be prosecuted by the two Committees. While Sealed Air believes that such claims are wholly without merit, it does not believe that it is in any party's interest to delay resolution of these issues, provided that such resolution takes place before this Court.

CH1

10/12

**Background**

1. On March 31, 1998 a complex corporate transaction closed which involved Sealed Air Corporation, a long-time maker of protective packaging including Bubble Wrap® packaging, Debtors, and Debtor W.R. Grace & Co.-Conn.'s Cryovac food packaging business.<sup>1</sup>

2. Over the last year and a half, Sealed Air has been named in numerous actions alleging that Sealed Air is responsible for Debtors' asbestos liabilities as a result of this transaction. While most of these actions appear to allege a theory of common law successor liability, a small number of actions contend that the 1998 transaction constituted a fraudulent transfer. No document production or substantive motion practice has taken place regarding the fraudulent transfer claims in any of these actions.

3. The fraudulent transfer actions are stayed by the preliminary injunction issued by this Court on May 3, 2001. By the instant motion, the two Committees representing the interests of asbestos claimants in this bankruptcy case have requested permission to prosecute fraudulent transfer claims, on behalf of the Debtors' estates, against Sealed Air and certain unrelated entities that engaged in a similarly structured, but unconnected, transaction in 1996.

---

<sup>1</sup> The Committees' motion, including their description of the 1998 corporate transaction, contains several factual errors and misstatements which, for purposes of the current motion, are not material. For the sake of brevity, Sealed Air will not address these errors here, but will address them at the appropriate time.

**Response To The Committees' Request**

4. Sealed Air believes that the allegations that the 1998 transaction constitutes a fraudulent transfer are wholly without merit and therefore welcomes the opportunity to have these claims litigated as soon as reasonably possible.

5. Regardless of which entity is granted permission to prosecute these claims, the claimants will be unable to meet their burden of proof that the 1998 transaction constituted an actual or constructive fraudulent transfer. Among other things, the 1998 transaction was not an actual fraudulent transfer because it was not conducted with the intent to hinder, delay or defraud any of the Debtors' creditors, and was not a constructive fraudulent transfer because Debtors were, and remained, solvent at and after the 1998 transaction. Indeed, the Debtors continued normal business operations for three years after the transaction prior to declaring bankruptcy.

6. Debtors' Informational Brief explains that unforeseen circumstances, including a litigation environment that Debtors believed was manageable until it spiraled out of control in 2000 and 2001 (over 81% more claims were filed in 2000 than 1999), led to their bankruptcy filing. See Debtors' Informational Brief at 38-40. Moreover, the Debtors suggest that they are solvent today if the pending asbestos claims are properly evaluated under established legal principles. Id. at 33, 53.

7. For these and other reasons, Sealed Air is confident that it will ultimately prevail. Nevertheless, it concurs in the Committees' view that the fraudulent transfer claims should be promptly and efficiently resolved. Therefore, Sealed Air has no present objection to a party in interest being granted the authority to litigate such claims on behalf of the Debtors' estates. Sealed Air presently takes no position as to which party or parties in interest should be granted such authority.

8. The Debtors, on whose behalf the fraudulent transfer claims will be prosecuted, believe that such claims must be prosecuted in this Court, where their bankruptcy cases are pending. As the Debtors explained in their memorandum in support of their proposed case management order, the Committees have asserted that the fraudulent transfer claims may be the most significant assets of the estates and that even though Debtors disagree with that assessment, it demonstrates the importance of the litigation remaining in this Court. See Debtors' Memorandum in Support of Motion For Entry of Case Management Order at 51-52 (the relevant pages of Debtors' Memorandum are annexed hereto as Exhibit A). Moreover, as Debtors point out, the fraudulent transfer claims are "interwoven" into the bankruptcy cases. Id. at 52. Indeed, it is obvious that the witnesses, documents and issues involved in any fraudulent transfer litigation will overlap with the core issues involved in the Debtors' bankruptcy cases and that discovery with respect to the alleged fraudulent transfers will focus on the Debtors' financial condition and the magnitude of the asbestos liabilities. As a result, such discovery will have to be coordinated with the Debtors' other activities that are and will be occurring in this Court. Moreover, Delaware is a convenient forum for nearly all of the parties. Id. at 52-53.

9. Accordingly, the efficient administration of the Debtors' reorganization cases and the fraudulent transfer litigation dictate that such litigation should occur in this Court.

**CONCLUSION**

For the foregoing reasons, Sealed Air has no present objection to a party in interest in this case being granted permission to prosecute fraudulent transfer claims against it, provided that such litigation occurs in this Court.

Dated: July 18, 2001  
Wilmington, Delaware

Respectfully submitted,

SKADDEN, ARPS, SLATE,  
MEAGHER & FLOM LLP



Kevin F. Brady (I.D. No. 2248)  
Cheryl Siskin (I.D. No. 3437)  
One Rodney Square  
P.O. Box 636  
Wilmington, DE 19899-0636  
Telephone: (302) 651-3000

and

Sheila L. Birnbaum  
Henry P. Wasserstein  
Bert L. Wolff  
Shmuel Vasser  
4 Times Square  
New York, NY 10036-6522  
Telephone: (212) 735-3000

Counsel for Sealed Air Corporation

EPA's on-scene coordinator concluded after analyzing these results that: "None of the results from the soil, insulation and dust samples point to obvious candidates for cleanup."<sup>27</sup>

The reported EPA sampling results thus underscore the need to determine first which particular properties are even contaminated. Case management then can be addressed.

**B. Fraudulent Conveyance Cases.**

Debtors described the Fresenius and Sealed Air transactions and the three fraudulent conveyance lawsuits in their motion for a preliminary injunction staying those lawsuits, which the Court granted on May 3, 2001. Two initial case management questions were raised by these claims: where should they proceed; and who should evaluate the merits of the claims and determine whether they should be pursued.

**1. The Court should stay with its initial decision to litigate these cases in Delaware.**

Grace demonstrated in its preliminary injunction papers that courts have generally recognized that claims such as these that seek to recover assets of the estate should proceed in the "home court," where the bankruptcy cases reside. *See, e.g., Bank of America v. Nickle*, 1998 WL 181827, at \*5 (E.D. Pa. Apr. 16, 1998) ("A presumption has developed that civil proceedings should be tried in the "home" court, namely, the court where the bankruptcy case itself is pending."); *In re 1606 New Hampshire Ave. Assocs.*, 85 B.R. 298, 305 (Bankr. E.D. Pa. 1988) ("We are most reluctant to allow pieces to be severed from a case, requiring litigation in several jurisdictions, rather than the desired goal of 'centering' administration of an entire case in

---

<sup>27</sup> U.S. EPA Region 8 Press Releases, "Asbestos in Libby - EPA Action Update #3" (Jan. 31, 2000), and "Asbestos in Libby - EPA Action Update #4" (March 20, 2000).

one jurisdiction.”); *LTV Steel Company, Inc. v. Board of Education (In re Chateaugay Corp.)*, 93 B.R. 26, 29 (S.D.N.Y. 1988) (The court where the bankruptcy is pending “should be the forum to decide whether a property is property of the estate.”) .

Maintaining these claims in the home court is particularly important here for several reasons. The first is the alleged magnitude of the claims. The Property Damage Committee has asserted that these claims may be the most significant asset of the estates. While Debtors disagree with that assessment, the fact that it is being made demonstrates the importance of any such litigation remaining in this Court. The very fact that there is an issue about this matter means it will be difficult to reach a consensus with the Property Damage Committee about these claims until they are litigated.

Moreover, given the inter-relationship between the fraudulent conveyance claims and the asbestos liability issues, the claims are "interwoven" into the bankruptcy cases as a whole, as the Court recognized during the May 3rd hearing:


What I would really like to see you do, and the purpose of me having you in is, you are probably going to be litigating in Delaware. And I have not made any decisions, but it's a bankruptcy case, they're interwoven.

(May 3, 2001 Hearing Transcript at 82) The Debtors agree with the Court's assessment.

Finally, given the asserted importance of the fraudulent conveyance issues, questions of convenience should not be a factor in the selection of venue. But Delaware is in fact a convenient forum for the Debtors, Sealed Air, Fresenius and nearly all of the other parties. All of the defendants are headquartered and incorporated on the East Coast (except for one, a

**CERTIFICATE OF SERVICE**

I, Cheryl Siskin, Esquire, hereby certify that on the 18th day of July, 2001, I caused the foregoing Response of Sealed Air Corporation to Joint Motion of Asbestos Property Damage and Asbestos Personal Injury Claimants for Authority to Prosecute Fraudulent Transfer Claims to be served on the parties listed on Exhibit A, attached hereto, by first-class U.S. mail, unless otherwise indicated.



Cheryl Siskin



EXHIBIT A

W. R. Grace 2002 Service List  
Case No. 01-1139 (RJN)  
July 11, 2001

***By Facsimile***

(Counsel to Debtors and Debtors in Possession)  
Laura Davis Jones, Esquire  
David Carickoff, Esquire.  
Pachulski, Stang, Ziehl, Young & Jones  
919 North Market Street, 16th Floor  
P.O. Box 8705  
Wilmington, DE 19899-8705

***By Facsimile***

(Counsel to Debtors and Debtors in Possession)  
Hamid R. Rafatjoo, Esquire  
Pachulski, Stang, Ziehl, Young & Jones  
10100 Santa Monica Boulevard  
Los Angeles, CA 90067-4100

***Hand Delivery***

(Copy Service)  
Parcels, Inc.  
Vito I. DiMaio  
10th & King Streets  
Wilmington, DE 19801

***Hand Delivery***

(Local Counsel to DIP Lender)  
Steven M. Yoder, Esquire  
The Bayard Firm  
222 Delaware Avenue, Suite 900  
P.O. Box 25130  
Wilmington, DE 19899

***Hand Delivery***

(Local Counsel to Asbestos Claimants)  
Matthew G. Zaleski, III, Esquire  
Campbell & Levine  
Chase Manhattan Center  
1201 North Market St., Suite 1500  
Wilmington, DE 19899

***Hand Delivery***

William H. Sudell, Jr., Esquire  
Eric D. Schwartz, Esquire  
Morris, Nichols Arsht & Tunnell  
1201 N. Market Street  
P.O. Box 1347  
Wilmington, DE 19899

***Hand Delivery***

(Counsel for The Chase Manhattan Bank)  
Mark D. Collins, Esquire  
Deborah E. Spivak, Esquire  
Richards, Layton & Finger, P.A.  
One Rodney Square  
P.O. Box 551  
Wilmington, DE 19899

***Hand Delivery***

Jeffrey C. Wisler, Esquire  
Michelle McMahon, Esquire  
Connolly Bove Lodge & Hutz LLP  
1220 Market Street, 10<sup>th</sup> Floor  
Wilmington, DE 19899

***Hand Delivery***

(Counsel for Ingersoll-Rand Fluid Products)  
Francis A. Monaco, Jr., Esquire  
Walsh, Monzack and Monaco, P.A.  
1201 N. Orange Street, Suite 400  
P.O. Box 2031  
Wilmington, DE 19801

***Hand Delivery***

(Counsel for Ingersoll-Rand Fluid Products)  
Frederick B. Rosner, Esquire  
Walsh, Monzack and Monaco, P.A.  
1201 N. Orange Street, Suite 400  
Wilmington, DE 19801

***Hand Delivery***

Michael B. Joseph, Esq.  
Ferry & Joseph P.A.  
824 Market Street, Suite 904  
Wilmington, DE 19899

***Hand Delivery***

Bruce E. Jameson, Esq.  
Prickett, Jones & Elliott  
1310 King Street  
P.O. box 1328  
Wilmington, DE 19899

***Hand Delivery***

Joseph Grey, Esq.  
Stevens & Lee  
300 Delaware Ave., Suite 800  
Wilmington, DE 19801

***Hand Delivery***

Michael R. Lastowski, Esq.  
Duane Morris & Heckscher LLP  
1100 North Market St., Suite 1200  
Wilmington, DE 19801-1246

***Hand Delivery***

Laurie Selber Silverstein, Esq.  
Monica Leigh Loftin, Esq.  
Potter Anderson & Corroon LLP  
1313 N. Market Street, 6<sup>th</sup> Floor  
Wilmington, DE 19899

***Hand Delivery***

Mary M. MaloneyHuss  
Wolf Block Schorr & Solis-Cohen LLP  
One Rodney Square  
Wilmington, DE 19801

***Hand Delivery***

Selinda A. Melnik, Esq.  
Smith, Katzenstein & Furlow LLP  
800 Delaware Ave.  
P.O. box 410  
Wilmington, DE 19899

***Hand Delivery***

Curtis Crowther, Esq.  
White and Williams LLP  
824 North Market St., Suite 902  
P.O. Box 709  
Wilmington, DE 19801

***Hand Delivery***

Adam G. Landis, Esq.  
Klett Rooney Lieber & Schorling  
1100 West Street, Suite 1410  
Wilmington, DE 19801

***By Facsimile***

(Counsel to Debtor)  
James H.M. Sprayregen, Esquire  
James Kapp, III, Esquire  
Kirkland & Ellis  
200 East Randolph Drive  
Chicago, IL 60601

***By Facsimile***

(United States Trustee)  
Frank J. Perch, Esquire  
Office of the United States Trustee  
601 Walnut Street, Curtis Center,  
Suite 950 West  
Philadelphia, PA 19106

***By Facsimile***

(Canadian counsel for Debtor)  
Derrick Tay, Esquire  
Meighen Demers  
Suite 1100, Box 11, Merrill Lynch Canada  
Tower  
Sun Life Center, 200 Kint Street West  
Toronto, Ontario M5H 3T4  
CANADA

***Federal Express***

(W. R. Grace & Co.)  
David B. Siegel  
W.R. Grace and Co.  
7500 Grace Drive  
Columbia, MD 21044

***By Facsimile***

(Official Committee of Personal Injury  
Claimants)  
Elihu Inselbuch, Esquire  
Caplin & Drysdale, Chartered  
399 Park Avenue 36<sup>th</sup> Floor  
New York, NY 10022

***By Facsimile***

(Official Committee of Unsecured Creditors)  
Lewis Kruger, Esquire  
Stroock & Stroock & Lavan LLP  
180 Maiden Lane  
New York, NY 10038-4982

***By Facsimile***

(Official Committee of Property Damage  
Claimants)  
Scott L. Baena, Esquire  
Member  
Bilzin Sumberg Dunn Baena Price & Axelrod  
First Union Financial Center  
200 South Biscayne Blvd, Suite 2500  
Miami, FL 33131

(Counsel to Sealed Air Corporation)  
D. J. Baker, Esquire  
Skadden, Arps, Slate, Meagher & Flom LLP  
Four Times Square  
New York, NY 10036

(Counsel to DIP Lender)  
J. Douglas Bacon, Esquire  
Latham & Watkins  
Sears Tower, Suite 5800  
Chicago, IL 60606

(Counsel to Asbestos Claimants)  
Nancy Worth Davis, Esquire  
Ness, Motley, Loadhold, Richardson & Poole  
28 Bridgeside Boulevard  
P.O. Box 1792  
Mount Pleasant, SC 29465

Todd Meyer, Esquire  
Kilpatrick Stockton  
1100 Peachtree Street  
Atlanta, GA 30309

Securities & Exchange Commission  
15<sup>th</sup> & Pennsylvania Ave. N.W.  
Washington, DC 20020

District Director  
IRS  
409 Silverside Road  
Wilmington, DE 19809

Securities & Exchange Commission  
Atlanta Regional Office Branch/Reorganization  
3475 Lenox Road, NE, Suite 100  
Atlanta, GA 30326-1232

Secretary of Treasurer  
P.O. Box 7040  
Dover, DE 19903

Secretary of State  
Division of Corporations  
Franchise Tax  
P.O. Box 7040  
Dover, DE 19903

James D. Freeman, Esquire  
U.S. Department of Justice  
Environmental Enforcement Section  
999 18<sup>th</sup> Street  
Suite 945-North Tower  
Denver, CO 80202

Jon L. Heberling, Esquire  
McGarvey, Heberling, Sullivan & McGarvey PC  
745 South Main Street  
Kalispel, MT 59901

Patrick L. Hughes, Esquire  
Haynes & Boone LLP  
1000 Louisiana Street, Suite 4300  
Houston, TX 77002-5012

David S. Heller, Esquire  
Latham & Watkins  
Sears Tower, Suite 5800  
Chicago, IL 60606

Charles E. Boulbol, Esquire  
26 Broadway, 17<sup>th</sup> Floor  
New York, NY 10004

Ira S. Greene, Esquire  
Squadron, Ellenoff, Plesent & Sheinfeld, LLP  
551 Fifth Avenue  
New York, NY 10176

James A. Sylvester, Esquire  
Intercat, Inc.  
104 Union Avenue  
Manasquan, NJ 08736

Steven J. Johnson, Esquire  
Gibson, Dunn & Crutcher LLP  
1530 Page Mill Road  
Palo Alto, CA 94304-1125

Charlotte Klenke, Esquire  
Schneider National, Inc.  
P.O. Box 2545  
3101 S. Packerland  
Green Bay, WI 54306

David S. Rosenbloom, Esquire  
Jeffrey E. Stone, Esquire  
Lewis S. Rosenbloom, Esquire  
McDermott, Will & Emery  
227 West Monroe Street  
Chicago, IL 60606-5096

Brad Rogers, Esquire  
Office of the General Counsel  
Pension Benefit Guaranty Corp  
1200 K. Street, N. W.  
Washington, D.C. 20005-4026

Pamela Zilly  
Richard Shinder  
David Blechman  
Michael Alexander  
The Blackstone Group  
345 Park Avenue  
New York, NY 10154

Josiah Rotenberg  
Lazard Freres & Co. LLC  
30 Rockefeller Plaza, 60<sup>th</sup>  
New York, NY 10020

(Counsel for The Chase Manhattan)  
Stephen H. Case, Esquire  
Nancy L. Lazar, Esquire  
David D. Tawil, Esquire  
Davis Polk & Wardwell  
450 Lexington Avenue  
New York, NY 10017

Jan M. Hayden  
William H. Patrick  
Heller, Draper, Hayden, Patrick & Horn, L.L.C.  
650 Poydras Street, Suite 2500  
New Orleans, LA 70130-6103

Joseph F. Rice  
Ness, Motley, Loadholt, Richardson & Poole  
28 Bridgeside Blvd.  
P.O. Box 1792  
Mt. Pleasant, SC 29465

Nancy Worth Davis  
Ness, Motley, Loadholt, Richardson & Poole  
28 Bridgeside Blvd.  
P.O. Box 1792  
Mt. Pleasant, SC 29465

(Counsel for Asbestos Claimants)  
Steven T. Baron, Esquire  
Member  
Silber Pearlman, LLP  
2711 North Haskell Avenue, 5<sup>th</sup> Floor, LLP  
Dallas, TX 75204

Bankruptcy Administration  
IOS Capital, Inc.  
1738 Bass Road  
P.O. Box 13708  
Macon, GA 31208-3708

(Attorneys for PPG Industries, Inc.)  
W.J. Winterstein, Jr., Esquire  
John J. Winter, Esquire  
William M. Aukamp, Esquire  
Eleven Penn Center, 29<sup>th</sup> Floor  
1835 Market Street  
Philadelphia, PA 19103

R. Scott Williams  
PMG Capital Corp.  
Four Falls Corporate Center  
West Conshohocken, PA 19428-2961

Alan R. Brayton, Esquire  
Brayton & Purcell  
222 Rush Landing Road  
Novato, CA 94945

Jonathan W. Young  
Wildman, Harrold, Allen & Dixon  
225 West Wacker Drive, Suite 3000  
Chicago, IL 60606-1229

Russell W. Budd  
Alan B. Rich  
Baron & Budd, P.C.  
3102 Oak Lawn Avenue, Suite 1100  
Dallas, TX 75219

Shelby A. Jordan, Esquire  
Nathaniel Peter Holzer, Esquire  
Jordan, Hyden, Womble & Culbreth, P.C.  
500 N. Shoreline Blvd., Suite 900  
Corpus Christi, TX 78471

Courtney M. Labson, Esquire  
The Mills Corporation  
Legal Department  
1300 Wilson Boulevard, Suite 400  
Arlington, VA 22209

T. Kellan Grant  
Wildman, Harrold, Allen & Dixon  
225 West Wacker Drive, Suite 3000  
Chicago, IL 60606-1229

Cindy Schultz  
Ingersoll-Rand Fluid Products  
One Aro Center  
P.O. Box 151  
Bryan, OH 43506

Alan Kolod, Esquire  
Moses & Singer LLP  
1301 Avenue of the Americas  
40<sup>th</sup> Floor  
New York, NY 10019-6076

Mr. Thomas Moskie  
Bankers Trust Company  
Four Albany Street  
Fourth Floor  
New York, NY 10006

John P. Dillman, Esquire  
Linebarger Heard Goggan Blair  
Graham Peña & Sampson, LLP  
P.O. Box 3064  
Houston, TX 77253-3064

Charles E. Gibson, III  
Attorney at Law  
620 North Street, Suite 100  
Jackson, MS 39202

Paul M. Baisier, Esq.  
Seyfarth Shaw  
1545 Peachtree Street, Suite 700  
Atlanta, GA 30309

Kevin D. McDonald  
Wilshire Scott & Dyer, P.C.  
One Houston Center  
1221 McKinney, Suite 4550  
Houston, TX 77010

Christopher Beard, Esq.  
Beard & Beard  
306 N. Market Street  
Frederick, MD 21701

Bernice Conn, Esq.  
Robins, Kaplan, Miller & Ciresi, LLP  
2049 Century Park East, Suite 3700  
Los Angeles, CA 90067

Steven R. Schlesinger, Esquire  
Jaspan Schlesinger Hoffman LLP  
300 Garden City Plaza  
Garden City, NY 11530

Steven J. Kherkher, Esquire  
Laurence G. Tien, Esquire  
Williams Bailey Law Firm, L.L.P.  
8441 Gulf Freeway, Suite #600  
Houston, TX 77017

Kimberly W. Osenbaugh  
Preston Gates & Ellis LLP  
701-5th Avenue, Suite 5000  
Seattle, WA 98104-7078

Lewis T. LeClair, Esquire  
McKool Smith  
300 Crescent Court, Suite 1500  
Dallas, TX 75201

Delta Chemical Corporation  
2601 Cannery Avenue  
Baltimore, MD 21226-1595

Steven T. Hoort, Esquire  
Ropes & Gray  
One International Place  
Boston, MA 02110-2624

***By Facsimile***

Peter Van N. Lockwood, Esquire  
Julie W. Davis, Esquire  
Trevor W. Swett, III, Esquire  
Nathan D. Finch, Esquire  
Caplin & Drysdale, Chartered  
One Thomas Circle, N.W.  
Washington, DC 20005

Peter A. Chapman  
24 Perdicaris Place  
Trenton, NJ 08618

Paul M. Matheny  
The Law Offices of Peter G. Angelos, P.C.  
5905 Hartford Road  
Baltimore, MD 21214

Michael J. Urbis  
Jordan, Hyden, Womble & Culbreth, P.C.  
2390 Central Blvd., Suite G  
Brownsville, TX 78520

Mary A. Coventry  
Sealed Air Corporation  
Park 80 East  
Saddle Brook, NJ 07663

Attn: Meridee Moore and Kirsten Lynch  
Farallon Capital Management, L.L.C.  
One Maritime Plaza, Suite 1325  
San Francisco, CA 94111

John M. Klamann  
Klamann & Hubbard  
7101 College Blvd., Suite 120  
Overland Park, KS 66210

Joseph T. Kremer, Esquire  
Lipsitz, Green, Fahringer, Roll, Salisbury &  
Cambria, LLP  
42 Delaware Avenue, Suite 300  
Buffalo, NY 14202-3857

Paul D. Henderson, Esquire  
Dies, Dies & Henderson  
1009 W. Green Avenue  
Orange, TX 77630

Robert Jacobs, Esquire  
Maria Rosoff Eskin  
Jacobs & Crumplar, P.A.  
2 East 7<sup>th</sup> Street, P.O. Box 1271  
Wilmington, DE 19899

Elizabeth S. Kardos, Esquire  
Gibbons, Del Deo, Dolan Griffinger &  
Vacchione, PC  
One Riverfront Plaza  
Newark, NJ 07102-5497

Thomas J. Noonan, Jr.  
c/o R&S Liquidation Company  
5 Lyons Mall, PMB #530  
Basking Ridge, NJ 07920-1928

Harry Lee, Esquire  
Steptoe & Johnson LLP  
1330 Connecticut Avenue, N.W.  
Washington, DC 20036

William E. Frese, Esquire  
Attn: Sheree L. Kelly, Esquire  
80 Park Plaza, T5D  
P.O. Box 570  
Newark, NJ 07101

William S. Katchen, Esquire  
Duane, Morris & Heckscher LLP  
1 Riverfront Plaza, 2<sup>nd</sup> Floor  
Newark, NJ 07102

Paul G. Summers, Esquire  
TN Attorney General's Office, Bankr. Unit  
P.O. Box 20207  
Nashville, TN 37202-0207

Damon J. Chargois, Esquire  
Foster & Sear, L.L.P.  
360 Place Office Park  
1201 N. Watson Road, Suite 145  
Arlington, TX 76006

C. Randall Bupp, Esquire  
Plastiras & Terrizzi  
24 Professional Center Parkway, Suite 150  
San Rafael, CA 94903

Anton Volovek  
Rt. 2 - Box 200, #42  
Kamiah, ID 83536-9229

Peter S. Goodman, Esquire  
Andrews & Kurth LLP  
805 Third Avenue  
New York, NY 10022

Jonathan H. Alden, Esquire  
Assistant General Counsel  
3900 Commonwealth Boulevard, MS 35  
Tallahassee, FL 32399-3000

Credit Lyonnais  
1301 Avenue of the Americas  
New York, NY 10019-0602

State Library of Ohio  
c/o Michelle T. Sutter  
Revenue Recovery  
101 E. Town Street, Second floor  
Columbus, OH 43215

Rosa Dominy  
Bankruptcy Administration  
IOS Capital, Inc.  
1738 Bass Road  
P.O. Box 13708  
Macon, GA 31208-3708

Robert Jacobs, Esquire  
Jacobs & Crumplar, P.A.  
2 East 7<sup>th</sup> Street  
P.O. Box 1271  
Wilmington, DE 19899

Greif Bros. Corp.  
250 East Wilson Bridge Road, Suite 175  
Worthington, OH 43085-2323

Stephanie Nolan Deviney  
Brown & Connery, LLP  
360 Haddon Avenue  
P.O. Box 539  
Westmont, NJ 08108

Barbara M. Cook, County Solicitor  
Katherine L. Taylor, Senior Assistant  
County Solicitor  
Howard County Office of Law  
George Howard Building  
3430 Courthouse Drive  
Ellicott City, MD 21043

Danice Sims  
P.O. Box 66658  
Baton Rouge, LA 70896

M. Diane Jasinski, Esquire  
Michael D. Hess  
Corporation Counsel of the City of New York  
100 Church Street, Room 6-127  
New York, NY 10007

Janet Napolitano  
Robert R. Hall  
Russell W. Savory  
1275 West Washington Street  
Phoenix, AZ 85007-1278

Russell W. Savory  
Gotten, Wilson & Savory, PLLC  
200 Jefferson Avenue, Suite 900  
Memphis, TN 38103

Credit Manager  
Belz Enterprises  
100 Peabody Place, Suite 1400  
Memphis, TN 38103

James P. Ruggeri  
Scott A. Shail  
Hogan & Hartson L.L.P.  
555 Thirteenth Street, N.W.  
Washington, DC 20004-1109

Steven R. Bourne, Esquire  
Nutter, McClennen & Fish, LLP  
One International Place  
Boston, MA 02110-2699

Judy D. Thompson, Esquire  
S. Andrew Jurs, Esquire  
Poyner & Spruill, L.L.P.  
100 North Tryon Street, Suite 4000  
Charlotte, NC 28202-4010

Daniel H. Slate, Esquire  
Hughes Hubbard & Reed LLP  
350 South Grand Avenue  
Los Angeles, CA 90071-3442

Andrea L. Hazzard, Esquire  
Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, NY 10004-1482



Mr. James A. Bane  
KMCC 204029  
P.O. Box 710  
Keen Mountain, VA 24624

Bart Hartman  
Treasurer - Tax Collector  
Attn: Elizabeth Molina  
1600 Pacific Highway, Room 162  
San Diego, CA 92101

Arthur Stein, Esquire  
1041 W. Lacey Road  
P.O. Box 1070  
Forked River, NJ 08731-6070

Shelley Bethea Gillette & Clark  
3850 E. Baseline Road, Suite 125  
Mesa, AZ 85206

Robert H. Rosenbaum, Esquire  
M. Evan Meyers, Esquire  
Meyers, Rodbell & Rosenbaum, P.A.  
Berkshire Building  
6801 Kenilworth Avenue, Suite 400  
Riverdale, MD 20737-1385

David Aelvoet, Esquire  
Linebargerheard Goggan Blair Graham Pena &  
Sampson LLP  
711 Navarro, Suite 300  
San Antonio, TX 78205

Maggie De La Rosa  
Provost & Umphrey Law Firm, L.L.P.  
490 Park Street  
P.O. Box 4905  
Beaumont, TX 77704

Robert Cimino, Esquire  
Suffolk County Attorney  
Attn: Diane Leonardo Beckman, Asst. County  
H. Lee Dennison Building  
100 Veterans Memorial Highway  
P.O. Box 6100  
Hauppauge, NY 11788-0099

Anne Marie P. Kelley, Esquire  
Dilworth Paxson, LLP  
LibertyView - Suite 700  
457 Haddonfield Road  
P.O. Box 2570  
Cherry Hill, NJ 08034

David Balsley, Jr.  
535 Smithfield Street, Suite 619  
Pittsburgh, PA 15222-2302

Richard M. Meth, Esquire  
Herrick, Feinstein LLP  
2 Penn Plaza, 11<sup>th</sup> Floor  
Newark, NJ 07105

Robert A. Aulgur, Jr., Esquire  
P.O. Box 617  
Odessa, DE 19730

Kevin James, Esquire  
Deputy Attorney General  
1515 Clay Street, 20<sup>th</sup> Floor  
Oakland, CA 94612-1413

James S. Carr, Esquire  
Christena A. Lambrianakos, Esquire  
101 Park Avenue  
New York, NY 10178

Dorine Vork, Esquire  
Stibbe, P.C.  
350 Park Avenue, 28<sup>th</sup> Floor  
New York, NY 10022

Michael T. Kay, Esquire  
Nancy Draves, Esquire  
The Dow Chemical Company  
2030 Dow Center  
Midland, MI 48674

Suexirda Prayaga  
7365 MacLeod Lane  
Ofallon, MO 63366

Ronald S. Beacher, Esquire  
Pitney, Hardin, Kipp & Szuch LLP  
711 Third Avenue, 20<sup>th</sup> Floor  
New York, NY 10017-4014

Attn: Diane Stewart  
Peoples First Community Bank  
P.O. Box 59950  
Panama City, FL 32412-0950

Michael B. Willey, Esquire  
Legal Services, 27<sup>th</sup> Floor  
312 8<sup>th</sup> Avenue North  
Nashville, TN 37243

Jeffrey L. Glatzer, Esquire  
Anderson, Kill & Olick, P.C.  
1251 Avenue of the Americas  
New York, NY 10020-1182

Thomas W. Askounis, Esquire  
Askournis & Borst, P.C.  
303 East Wacker Drive, Suite 1000  
Chicago, IL 60601

Attn: Ted Weschler  
Peninsula Capital Advisors, L.L.C.  
404 East Main Street, 2<sup>nd</sup> Floor  
Charlottesville, VA 22902

E. Katherine Wells, Esquire  
South Carolina Department of Health and  
Environmental Control  
2600 Bull Street  
Columbia, SC 29201-1708

Jeffrey Kaufman, Esquire  
Gerald F. Ellesdorfer, Esquire  
Kaufman & Logan LLP  
111 Pine Street, Suite 1300  
San Francisco, CA 94111

Michael H. Pinkerson, Esquire  
James M. Garner, Esquire  
Sher Garner Cahill Richter Klein McAlister &  
Hilbert, L.L.C.  
909 Poydras Street, Suite 2800  
New Orleans, LA 70112

William H. Johnson, Esquire  
Norfolk Southern Corporation  
Law Department  
Three Commercial Place  
Norfolk, VA 23510-9242

Lynn M. Ryan, Esquire  
Pillsbury Winthrop LLP  
One Battery Park Plaza  
New York, NY 10004-1490

Criag Barbarosh, Esquire  
Pillsburgh Winthrop LLP  
650 Town Center Drive, 7<sup>th</sup> Floor  
Costa Mesa, CA 92626-7122

Aldine Independent School District  
Jonathan C. Hantke, Esquire  
Pamela H. Walters, Esquire  
14910 Aldine-Westfield Road  
Houston, TX 77032

DAP Products, Inc.  
c/o Julien A. Hecht, Esquire  
2400 Boston Street, Suite 200  
Baltimore, MD 21224

Robert S. Hertzberg, Esquire  
Michael I. Zousmer, Esquire  
Hertz, Schram & Saretsky, P.C.  
1760 South Telegraph Road, Suite 300  
Bloomfield Hills, MI 48320-0183

Steven B. Flancher, Esquire  
Assistant Attorney General  
Department of Attorney General  
Revenue Division  
First Floor Treasury Building  
Lansing, MI 48992

Deirdre Woulfe Pacheco, Esquire  
Wilentz, Goldman & Spitzer  
90 Woodbridge Center Drive  
P.O. Box 10  
Woodbridge, NJ 07095

Matthew A. Porter, Esquire  
Bernard J. Bonn III, Esquire  
Dechert Price & Rhodes  
Ten Post Office Square South  
Boston, MA 02109

John W. Havins, Esquire  
Burt Barr Havins & O'Dea, L.L.P.  
1001 McKinney, Suite 500  
Houston, TX 77002

Mark Browning, Esquire  
Assistant Attorney General  
c/o Sherri K. Simpson, Legal Assistant  
Office of the Attorney General  
Bankruptcy & Collections Division  
P.O. Box 12548  
Austin, TX 78711-2548

Leonard P. Goldberger, Esquire  
White & Williams LLP  
1800 One Liberty Place  
Philadelphia, PA 19103-7395